

Exhibit 27

From: Loonam, James P.
Sent: Wednesday, July 26, 2023 7:00 PM
To: Gant, Dustin W; Moody, Gerald (CRM)
Cc: Larry Lustberg; Lerer, Justin; Patel, Sonali (CRM); Fayer, Jonathan (USANJ); Bosch, Abigail C.; FSIA-LR; FSIA-LR; Gonzalez, Alexander J.; FSIA-LR
Subject: RE: Letter Rogatory

Thanks, Dustin. Can you confirm whether the Indian authorities were previously informed of the October trial date or if they are just being informed now? We appreciate your efforts in this matter. Many thanks.

Best,
James

From: Gant, Dustin W <GantDW@state.gov>
Sent: Wednesday, July 26, 2023 2:23 PM
To: Loonam, James P. <jloonam@jonesday.com>; Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigail C. <abosch@jonesday.com>; FSIA-LR <FSIA-LR@state.gov>; FSIA-LR <FSIA-LR@state.gov>; Gonzalez, Alexander J. <alexandergonzalez@jonesday.com>; Gant, Dustin W <GantDW@state.gov>; FSIA-LR <FSIA-LR@state.gov>
Subject: RE: Letter Rogatory

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Mr. Loonam,

Good afternoon! I forwarded the information to our overseas post and asked them to inform the MFA of the urgency. I will let you know as soon as I hear back from them.

Dustin Gant
Management Analyst
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Contractor, Contracting Resources Group, Inc.
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GantDW@state.gov
SA-17, 10.205A



U.S. DEPARTMENT of STATE

From: Loonam, James P. <jloonam@jonesday.com>
Sent: Friday, July 21, 2023 12:47 PM

To: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>; Gant, Dustin W <GantDW@state.gov>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigail C. <abosch@jonesday.com>; FSIA-LR <FSIA-LR@state.gov>; FSIA-LR <FSIA-LR@state.gov>; Gonzalez, Alexander J. <alexandergonzalez@jonesday.com>
Subject: RE: Letter Rogatory

Hi, Dustin. Any update on the Letter Rogatory? Can you confirm the Indian authorities have been alerted to the October 2 trial date and understand the time pressure here for the defendants to obtain exculpatory evidence? Please provide a status update on timing. Many thanks. We really appreciate your efforts.

Best,
James

From: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>
Sent: Friday, June 9, 2023 3:29 PM
To: Gant, Dustin W <GantDW@state.gov>; Loonam, James P. <jloonam@jonesday.com>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigail C. <abosch@jonesday.com>; FSIA-LR <FSIA-LR@state.gov>; FSIA-LR <FSIA-LR@state.gov>
Subject: RE: Letter Rogatory

Hi Dustin –

I hope all is well. Do you have any update on the Letter Rogatory? As we've said before, if there is anything that could be done to move the process forward as quickly as possible, we would appreciate it.

Best,
Gerry

Gerald M. Moody, Jr.
Assistant Chief, FCPA Unit
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(202) 616-4988 (Direct)

From: Gant, Dustin W <GantDW@state.gov>
Sent: Wednesday, April 5, 2023 10:58 AM
To: Loonam, James P. <jloonam@jonesday.com>; Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <JFayer@usa.doj.gov>; Bosch, Abigail C. <abosch@jonesday.com>; FSIA-LR <FSIA-LR@state.gov>; Gant, Dustin W <GantDW@state.gov>; FSIA-LR <FSIA-LR@state.gov>
Subject: [EXTERNAL] RE: Letter Rogatory

James and Gerald,

Good morning! I just wanted to let you know that I heard back from our embassy yesterday and have some updates. I have broken them down into a few main points below:

1. The check was accepted by the cashier – and there is no need to re-print a new check.

2. The request (including the two boxes of documents) and a diplomatic note were hand delivered to Ministry of Home Affairs on March 28.

If you have any other questions or concerns, I am happy to help.

Dustin Gant

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SA-17, 10.205A



U.S. DEPARTMENT of STATE

From: Gant, Dustin W <GantDW@state.gov>

Sent: Tuesday, April 4, 2023 12:29 PM

To: Loonam, James P. <jloonam@jonesday.com>; Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>

Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM)

<Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigail C.

<abosch@jonesday.com>; Gant, Dustin W <GantDW@state.gov>; FSIA-LR <FSIA-LR@state.gov>

Subject: RE: Letter Rogatory

Gerald and James,

Hello! I just wanted to follow up on this email chain and address some of these questions below in **RED**:

1. Is anything the defendants or the government can to do to move this forward as quickly as possible?
 - a. **Unfortunately, this process can take up to one year. It often does not take that long, but there are many cases where it does. It all depends on the request and the country we are requesting from. Our embassies and consulates communicate with the Minister of Foreign Affairs (MFA) of the country, and it is up to the MFA on whether they wish to execute the request. We can make regular inquiries and emphasize that time is of the essence, but that is about the extent.**
2. Is there is an issue with the check that the defendants issued with the Letter Rogatory?
 - a. **We are trying to get the check situation worked out. Apparently, the Financial Management Office at the embassy is refusing to accept the check stating that it is expired because it is more than 90 days old. I personally inquired with Citibank on their policy for Cashier's and Official Checks, and it should not be expired after 90 days. I have asked the embassy to speak with the Financial Management Office again, and we will see if we can get anywhere with them.**

If they do not accept the check, it may be most efficient to re-issue the check if possible and we can send it immediately to be processed – then we will address the check question with this embassy separately.

Dustin Gant

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SA-17, 10.205A



U.S. DEPARTMENT of STATE

From: Loonam, James P. <jloonam@jonesday.com>

Sent: Monday, April 3, 2023 6:03 PM

To: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>; Gant, Dustin W <GantDW@state.gov>

Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigail C. <abosch@jonesday.com>

Subject: RE: Letter Rogatory

Thanks, Gerry. We are happy to issue another check forthwith if required, but our finance people have informed us that the check should still be good. Perhaps they are mistaken. Either way, please advise and we will act accordingly. Many thanks.

Best,
James

James P. Loonam

Partner

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From: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>

Sent: Monday, April 3, 2023 5:46 PM

To: Loonam, James P. <jloonam@jonesday.com>; Gant, Dustin W <GantDW@state.gov>

Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigail C. <abosch@jonesday.com>

Subject: RE: Letter Rogatory

Hi Dustin –

In addition to letting us know if there is anything the defendants or the government can do to move this forward as quickly as possible, and providing a status update, can you please let us know if there is an issue with the check that the defendants (and specifically the law firm Jones Day) issued with the Letter Rogatory? Our contact at OIA told us the check might have been “expired,” but Mr. Loonam (copied) informed us that Jones Day’s finance department did not understand how that is possible. Please let us know as soon as possible so the Letter Rogatory can be transferred to the Indian authorities (if it hasn’t already transferred).

Thanks,

Gerry

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From: Loonam, James P. <jloonam@jonesday.com>
Sent: Friday, March 31, 2023 5:20 PM
To: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>; Gant, Dustin W <GantDW@state.gov>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <JFayer@usa.doj.gov>; Bosch, Abigael C. <abosch@jonesday.com>
Subject: [EXTERNAL] RE: Letter Rogatory

Hi, Dustin. Can you give us a status update on the pending Letter Rogatory? Please let us know if you need anything from us to move this forward.

Best,
James

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From: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>
Sent: Tuesday, March 28, 2023 12:02 PM
To: Loonam, James P. <jloonam@jonesday.com>; Gant, Dustin W <GantDW@state.gov>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <Jonathan.Fayer@usdoj.gov>; Bosch, Abigael C. <abosch@jonesday.com>
Subject: RE: Letter Rogatory

**** External mail ****

Hi James --

I want to introduce you to Dustin Gant, from the U.S. Department of State, who will hopefully be able to assist so the Letter Rogatory can be transmitted to the Indian authorities as soon as possible. I've copied Mr. Gant on this email so you can communicate with him directly.

We have kindly asked Mr. Gant to keep Sonali, Jon, and me updated on the process and we would really appreciate it if you could do the same. As we said during the recent status conference with the Court, we are committed to using our good offices to try to help facilitate the Letter Rogatory process.

Best,
Gerry

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From: Loonam, James P. <jloonam@jonesday.com>
Sent: Monday, March 27, 2023 6:03 PM
To: Moody, Gerald (CRM) <Gerald.Moody@usdoj.gov>
Cc: Larry Lustberg <LLustberg@gibbonslaw.com>; Lerer, Justin <jlerer@paulweiss.com>; Patel, Sonali (CRM) <Sonali.Patel2@usdoj.gov>; Fayer, Jonathan (USANJ) <JFayer@usa.doj.gov>; Bosch, Abigael C. <abosch@jonesday.com>
Subject: [EXTERNAL] Letter Rogatory

Hi, Gerry. We spoke with our finance folks and we do not believe the check had an expiration date, so we are confused by the message from State. Thanks for following up.

Best,
James

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